

U.S. TREASURY DEPARTMENT  
Internal Revenue Service  
Washington 25, D. C.

Alcohol and Tobacco Tax Division  
Industry Circular No. 56-13

April 19, 1956

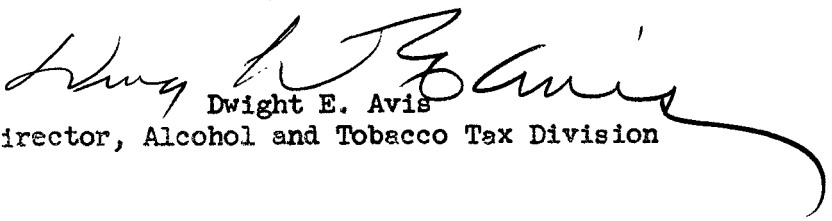
Form 2260, Monthly Report of Bottle  
Strip Stamps and Sheet Stamps

Proprietors of distilleries, internal  
revenue bonded warehouses, taxpaid  
bottling houses, rectifying plants,  
and others concerned:

1. The purpose of this industry circular is to announce the issuance of a new form, Form 2260, Monthly Report of Bottle Strip Stamps and Sheet Stamps.
2. Various regulations in Title 26 of the 1954 Code of Federal Regulations now require proprietors using strip stamps (except alcohol bottle stamps), distilled spirits excise tax stamps, or rectification tax stamps (for bottling tanks), to submit monthly reports regarding such stamps to assistant regional commissioners (alcohol and tobacco tax). Reports of strip stamps (except alcohol bottle stamps) are submitted on Forms 182 and 1606, both of which were originally designed for use by internal revenue officers. Reports of distilled spirits excise tax stamps are submitted on Form 1697. Reports of rectification tax stamps (for bottling tanks) are submitted on Form 45, part 8. As the responsibility for accounting for all strip stamps (except alcohol bottle stamps), as well as distilled spirits excise tax stamps and rectification tax stamps (for bottling tanks), now rests with proprietors using such stamps, it has been determined that a single report form should be provided for use by such proprietors.
3. A new form, Form 2260, has been designed and will be used by proprietors of registered and fruit distilleries, internal revenue bonded warehouses, taxpaid bottling houses, and rectifying plants, in lieu of part 8 of Form 45 or Form 182, 1606, or 1697. The new form will be distributed as soon as it is available and should be used for monthly reports of strip stamps (except alcohol bottle stamps), distilled spirits excise tax stamps, and rectification tax stamps (for bottling tanks) required to be submitted after its receipt.
4. A single report on Form 2260 may cover all of the stamps provided for on the form; however a separate page must be used for each type of bottle strip stamp. For example, while a warehouseman should report on one form domestic bottled-in-bond strip stamps and distilled spirits excise tax stamps, he should report export bottled-in-bond strip stamps on a separate page.

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5. Inquiries with respect to this circular should refer to the number thereof and be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

  
Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division